

Effective until 5/10/2016

53A-16-106 Annual certification of tax rate proposed by local school board -- Inclusion of school district budget -- Modified filing date.

- (1) Prior to June 22 of each year, each local school board shall certify to the county legislative body in which the district is located, on forms prescribed by the State Tax Commission, the proposed tax rate approved by the local school board.
- (2) A copy of the district's budget, including items under Section 53A-19-101, and a certified copy of the local school board's resolution which approved the budget and set the tax rate for the subsequent school year beginning July 1 shall accompany the tax rate.
- (3) If the tax rate approved by the board is in excess of the "certified tax rate" as defined under Subsection 59-2-924(3)(a), the date for filing the tax rate and budget adopted by the board shall be that established under Section 59-2-919.